

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Thursday 27<sup>th</sup> September, 2018**

**No. 527**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 50/2018 – State Tax**

**Dated: the 13<sup>th</sup> September, 2018**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 1 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) and in supersession of the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No. 33/2017-State Tax, dated the 15<sup>th</sup> September, 2017, published in the Gazette of Sikkim, Extraordinary, vide number 501, dated the 27<sup>th</sup> October, 2017, except as respects things done or omitted to be done before such supersession, the State Government hereby appoints the 1<sup>st</sup> day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

- (a) an authority or a board or any other body, -
  - (i) set up by an Act of Parliament or a State Legislature; or
  - (ii) established by any Government, with fifty-one per cent. or more participation by way of equity or control, to carry out any function;
- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
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